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taxes, and in their confusing the two concepts of value and price. Even where the factors which determine value are understood there is little clear thinking upon the relationship of these factors to one another.

The first part of the work is concerned with a study of both the theory and the present practice of value-increment taxation. The second part deals largely with present day tendencies; and more concern is shown for the development of direct, as against indirect, taxation; the latter form having spread more widely and being better known. An incisive analysis is made of the tax upon the unearned increment of value, both from an administrative as well as from a theoretical standpoint.

Herr Weissenborn discusses in particular the peculiar and distinctive features of various forms of value-increment with a view to discovering their bearing upon a general system of taxation; the fundamental considerations involved in the taxation of value-increment; the indirect business-tax; the direct ground-tax; and finally he attempts to estimate the place of such taxes in imperial, state and municipal budgets. Germany has done pioneer work in the taxation of the unearned increment; and the present work is both a scholarly and practical presentation of this increasingly important subject.

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NEW BOOKS

ASHLEY, W. J. *The tariff problem*. Third edition with additional chapter and new introduction. (London: King. 1911. Pp. xxxiv, 269. 3s. 6d.)

ASTON, A. E. *Irish national finance: past, present, and future*. (London: King. 1911. Pp. 36, diagrams. 1s.)

BINET, G. *Les opérations de paiement des dépenses de l'Etat*. (Paris: Giard et Brière. Pp. 248.)

BREUNIG, G. *Das bayerische Einkommensteuergesetz vom 14.8.1910*. (Munich: C. H. Beck. 1911. Pp. xxiv, 631. 10 m.)

BROCKLEHURST, G. *A textbook of tithes and tithe rentcharge. Simple outlines of the history of tithe in England*. (London: Simpkin. 1911. 2s. 6d.)

CHARRASSE. *L'impôt sur le revenu*. (Lyon: Imprimerie Geneste. 1911. Pp. 123.)

- CHAULIN-SERVINIÈRE, J. *Des conversions de rentes sur l'Etat. Etude juridique.* (Paris: Jouve. 1911. Pp. 175.)
- CUNNINGHAM, W. *The case against free trade.* (London: Murray. 1911. 2s. 6d.)
- DAMASCHKE, A. *Grundsätzliches und Geschichtliches zur Erkenntnis und Überwindung der sozialen Not.* Vorsitzenden des Bundes Deutscher Bodenreformer. Fifth edition, revised. (Jena: Fischer. 1911. Pp. viii, 360. 3 m.)
- DEAN, M. B. *Municipal bonds, held void, including issues enjoined, registration or certification denied, issuance not compelled, validation refused and all proceedings determining illegality.* (New York: M. B. Dean. 1911. Pp. 122. \$2.50.)
- DECHARME, P. *Les petites coupures de billets.* Preface by G. François. 1911. (Paris: Alcan. 1911. Pp. 316. 7 fr.)
An historical account of small notes in principal countries with a criticism of the advantages and inconveniences of such a circulation.
- DURANDY, D. *L'impôt sur le revenu et les étrangers résidant en France.* (Nice: Barma. 1911. Pp. 12.)
- ENGLEHARD, G. *L'autonomie budgétaire des exploitations industrielles de l'Etat.* (Paris. Larose. Pp. 295.)
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- HEINRICH, H. *Die Erbschaft und ihre Besteuerung. Die wichtigsten Regeln übersichtlich zusammengestellt. Ein Hilfsbüchlein für Jedermann, der erben und erbenlassen kann.* (Bonn: C. Georgi. 1911. Pp. 35. 1 m.)
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- KETTLE, T. M. *Home rule finance. An experiment in justice.* (Dublin: Maunsel & Co. 1911. Pp. viii, 96. 1s.)
Author considers the only approach toward home rule to be through the Financial Relations Report of 1896.
- KOBATSCH, R. *Die volks- und staatswirtschaftliche Bilanz der Rüstungen.* (Vienna: Karl Konegan. 1911.)
- KOPPE, H. *Das Zuwachssteuergesetz vom 14.2.1911 mit den Ausführungsbestimmungen des Bundesrats, Preussens, Bayerns und Sachsens, erläutert.* (Munich: J. Schweitzer. 1911. Pp. vii, 245. 3.20 m.)

- LEE, H. W. *A digest of the liquor tax law of the state of New York.* (Albany: H. W. Lee. 1911. Pp. iii, 101. \$1.00.)
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- LION, M. *Das Reichszuwachssteuergesetz vom 14.2.1911. Mit den Ausführungsbestimmungen des Reiches und Preussens ausführlich erklärt.* (Berlin: F. Vahlen. 1911. Pp. 144. 3.20 m.)
- MARCELIN, F. *Finances d'Haïti.* (Paris: Kugelmann. 1911. Pp. 282. 3 fr.)
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- MARTINET, A. *L'impôt sur le revenu.* (Bourges: Imprimerie Fouchier. Pp. viii, 126. 2.50 fr.)
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- MCCALL, S. W. *The business of congress.* Columbia university lectures. (New York: Columbia University Press. 1911. Pp. vii, 215. \$1.50.)
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- PUBLIC ACCOUNT COMMITTEE. *Return to an order of the House of Commons, dated 8 February 1911;—for copy of epitome of the reports from the committees of public accounts, 1857 to 1910, and of the treasury minutes thereon. With an index.* (London: Wyman. 1911. Pp. 572. 2s. 3d.)
- RIGOTTI, C. *Una prossima rivoluzione di tutte le imposte in tutti gli Stati.* (Torino: Tip. Collegio degli Artigianelli. 1911. Pp. 116.)
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Thery, E. *La fortune publique de la France*. (Paris: Delagrave. 1911. Pp. 256. 3.50 fr.)

Contains some valuable statistics.

Todd, E. E. *The case against tariff reform*. (London: J. Murray. 1911. Pp. 2s. 6d.)

A reply to *The Case against Free Trade* by Archdeacon Cunningham.

Zeckendorf, E. *Der deutsche Gerstenzoll. Eine Sammlung von Aufsätzen und Vorträgen aus den Jahren 1900-1910*. (Munich: J. Schweitzer. 1911. Pp. 77. 1.80 m.)

Zimmerman, J. W. R. *Das Reichs-Erbschaftssteuergesetz vom 3.6.1906 nebst den Ausführungsbestimmungen des Bundesrats sowie den Vollzugsvorschriften der Königreiche Preussen, Bayern, Sachsen und Württemberg, der Grossherzogtümer Baden und Hessen und des Herzogtumes Braunschweig*. (Munich: J. Schweitzer. 1911. Pp. xii, 589. 11.50 m.)

The financial relations with the imperial exchequer. (Dublin: Gill & Son. 1911. Pp. 39. 6d.)

Criticises the treasury returns as giving a wrong impression of the amounts contributed by Ireland.

Population and Migration

Industrial Causes of Congestion in New York City. By EDWARD EWING PRATT. Columbia University Studies in History, Economics, and Public Law, Vol. XLIII, No. 1. (New York: Longmans, Green and Company. 1911. Pp. 259. \$2.00.)

The purpose of the above study is to find out to what degree industrial distribution is responsible for the existing congestion of population in certain parts of New York City. First are given the statistics of congestion, then the results of an inquiry into the causes of the location of factories in different districts of the city, and finally a study of the distribution of workers according to distance from the place of employment, and hours of work, wages, nationality and sex.

The tables show an interestingly close variation of distance of residence from work (residence-mobility) inversely with the length of the working day, and directly with the rate of wages, indicating that not sheer human perversity but some fundamental economic cause is acting to cluster human beings into the im-